

EXHIBIT A

List of Parties Served with Motion to Sell Structured Settlement Payment Free and Clear of  
Liens Pursuant to 11 U.S.C. § 363(b), Amended Notice of Hearing with Response Deadline, and  
Dated Notice of Sale

Internal Revenue Service  
P.O. Box 7346  
Philadelphia, PA 19101

US Attorney's Office  
Western District of Pennsylvania  
633 US Post Office & Courthouse  
Grant Street  
Pittsburgh, PA 15219

Attorney General of the US  
Civil Division, Bankruptcy Section  
US Department of Justice  
Washington, DC 20530

Edward J. Laubach, Esquire  
Internal Revenue Service  
Office of Chief Counsel  
1000 Liberty Avenue, Room 705  
Pittsburgh, PA 15222

Pennsylvania Dept. of Revenue  
Department 280946  
P.O. Box 280946  
ATTN: BANKRUPTCY DIVISION  
HARRISBURG, PA 17128

Robert C. Edmundson, Esquire  
Office of the Attorney General  
564 Forbes Avenue  
Manor Complex, 5th Floor  
Pittsburgh, PA 15219

Equitable Gas Bankruptcy Department  
Attn: Judy Gawlowski  
225 North Shore Drive, 2nd Floor  
Pittsburgh, PA 15212

Recovery Management Systems Corporation  
25 S.E. Second Avenue  
Suite 1120  
Miami, FL 33131

S. James Wallace, Esquire  
Griffith, McCague & Wallace, P.C.  
408 Cedar Avenue  
Pittsburgh, PA 15212

Peter J. Ashcroft, Esquire  
Berstein-Burkley, P.C.  
Gulf Tower, Suite 2200  
Pittsburgh, PA 15219

Office of the U.S. Trustee  
Liberty Center, Suite 970  
1001 Liberty Avenue  
Pittsburgh, PA 15222

Lauren M. Lamb, Esquire  
Steidl & Steinberg  
Gulf Tower, Suite 2830  
707 Grant Street  
Pittsburgh, PA 15219

Carl N. Walden, Jr.  
Gloria J. Walden  
2615 A Street  
McKeesport, PA 15133

Singer Asset Finance Company, LLC  
2255 Glades Road, Suite 118E  
Boca Raton, FL 33431